



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ४, अंक १४(२)]

गुरूवार, जानेवारी २५, २०१८/माघ ५, शके १९३९

[पृष्ठे १०, किंमत : रुपये ९.००

असाधारण क्रमांक ३७

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमान्वये तयार केलेले  
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांव्यतिरिक्त) नियम व आदेश.

### FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,  
Mumbai 400 032, dated the 25th January 2018

### NOTIFICATION

Notification No. 6/2018-State Tax (Rate).

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1018/C.R.16(1)/Taxation-1.—In exercise of the powers conferred by sub-section (1) of section 9 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on the recommendations of the Council, hereby makes the following amendments in the Government Notification of the Finance Department, No. MGST-1017/C. R. 104/Taxation-1 [Notification No. 1/2017- State Tax (Rate)], dated the 29th June 2017, published in the *Maharashtra Government Gazette*, Extra-ordinary, Part IV-B, No. 183, dated the 29th June 2017, namely :—

In the said notification,—

#### (A) in Schedule I - 2.5%,

(i) after S. No. 76 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :—

“76A	13	Tamarind kernel powder”;
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(ii) after S. No. 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :—

“78A	1404 3305	or	Mehendi paste in cones”;
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(iii) after S. No. 103A and the entries relating thereto, the following serial number and the entries shall be inserted, namely :—

“103B	2302	Rice bran (other than de-oiled rice bran)”;
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(iv) in S. No. 165, in column (3), the words, “to household domestic consumers or”, shall be omitted ;

(v) after S. No. 165 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“165A	2711 12 00 2711 13 00, 2711 19 00	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers”;
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(vi) in S. No. 198A, for the entry in column (3), the entry “Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork”, shall be substituted ;

(vii) in S. No. 219A, for the entry in column (3), the entry “Corduroy fabrics, velvet fabrics”, shall be substituted ;

(viii) in S. No. 224A, for the entry in column (2), the entry “6309 or 6310”, shall be substituted ;

(ix) after S. No. 243 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“243A	88 or Any other chapter	Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads”;
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**(B) in Schedule II-6%, -**

(i) after S. No. 32A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“32AA	1704	Sugar boiled confectionery”;
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(ii) after S. No. 46A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“46B	2201	Drinking water packed in 20 litres bottles”;
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(iii) in S. No. 56, for the entry in column (2), the entry “28 or 38”, shall be substituted ;

(iv) after S. No. 57A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“57B	2809	Fertilizer grade phosphoric acid”;
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(v) in S. No. 59, for the entry in column (2), the entry “29 or 3808 93”, shall be substituted;

(vi) after S. No. 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“78A	3808	The following Bio-pesticides, namely - 1 Bacillus thuringiensis var. israelensis 2 Bacillus thuringiensis var. kurstaki 3 Bacillus thuringiensis var. galleriae 4 Bacillus sphaericus 5 Trichoderma viride 6 Trichoderma harzianum 7 Pseudomonas fluorescens 8 Beauveria bassiana 9 NPV of Helicoverpa armigera 10 NPV of Spodoptera litura 11 Neem based pesticides 12 Cymbopogon”;
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(vii) after S. No. 80 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“80A	3826	Bio-diesel”;
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(viii) for S. No. 99A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:—

“99A	4418	Bamboo wood building joinery”
99B	4419	Tableware and Kitchenware of wood”;

(ix) S. No. 103 and the entries relating thereto shall be omitted;

(x) S. No. 104 and the entries relating thereto shall be omitted;

(xi) in S. No. 133, in column (3), after the words, “Absorbent cotton wool”, the words and brackets, “[except cigarette filter rods]”, shall be added;

(xii) in S. No. 147, for the entry in column (3), the entry “Woven pile fabrics and chenille fabrics except Corduroy fabrics, velvet fabric, other than fabrics of heading 5802 or 5806”, shall be substituted ;

(xiii) after S. No. 195A, and entries relating thereto the following serial number and the entries shall be inserted, namely:—

“195B	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers”;
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**(C) in Schedule III - 9%, —**

(i) in S. No. 3, in column (3), after the words “derived from vegetable products” the words and brackets, “[other than tamarind kernel powder]”, shall be added;

(ii) in S. No. 12, in column (3), for the words “groundnut sweets and gajak”, the words “groundnut sweets, gajak and sugar boiled confectionery”, shall be substituted;

(iii) in S. No. 24, in column (3), after the words, “matter nor flavoured”, the words, “[other than Drinking water packed in 20 litres bottles]” shall be added;

(iv) in S. No. 39, in column (3), after the words, “other Rate Schedules for goods”, the words, “including Fertilizer grade Phosphoric acid” shall be added;

(v) in S. No. 59, for the entry in column (3), the entry “Preparations for use on the hair [except Mehendi pate in Cones], shall be substituted;

(vi) in S. No. 87, in column (3), after the words, “and similar products”, the words, figure and brackets, “[other than bio-pesticides mentioned against S. No. 78A of schedule -II]” shall be added;

(vii) S. No. 99, and the entries relating thereto, shall be omitted;

(viii) in S. No. 137F, in column (3), after the words, “shingles and shakes”, the words, “[other than bamboo wood building joinery]” shall be added;

(ix) after S. No. 163 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“163A	56012200	Cigarette Filter rods”;
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(x) for S. No. 236A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“236A	7323 9410	Ghamella
236B	7324	Sanitary ware and parts thereof, of iron and steel”;

(xi) in S. No. 325, for the entry in column (3), the entry “Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than sprinklers; drip irrigation systems including laterals; mechanical sprayer; nozzles for drip irrigation equipment or nozzles for sprinklers]” shall be substituted;

(xii) after S. No. 399 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“399A	8702	Buses for use in public transport which exclusively run on Bio-fuels”.
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**(D) in Schedule-IV-14%,—**

(i) in S. No. 164, for the entry in column (3), the entry “Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels” shall be substituted;

(ii) after S. No. 228, and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“229	Any Chapter	Actionable claim in the form of chance to win in betting, gambling, or horse racing in race club”.
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**(E) in Schedule-V-1.5%,—**

- (i) S. No. 2, and the entries relating thereto, shall be omitted ;
- (ii) in S. No. 3, for the entry in column (3), the entry “Semi-precious stones, whether or not worked or graded but not strung, mounted or set; semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]” shall be substituted ;
- (iii) in S. No. 4, for the entry in column (3), the entry “Synthetic or reconstructed semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed semi-precious stones, temporarily strung for convenience of transport]” shall be substituted ;
- (iv) against S. No. 13, in column (3), the words and symbols, “[other than bangles of lac/shellac]” shall be omitted ;
- (v) against S. No. 17, in column (3), for the entry, the entry “Imitation jewellery [other than bangles of lac/shellac]” shall be substituted.

**(F) in Schedule-VI - 0.125%,—**

- (i) in S. No. 1, for the entry in column (3), the entry, “All goods” shall be substituted ;
- (ii) in S. No. 2, for the entry in column (3), the entry, “Semi-precious stones, unworked or simply sawn or roughly shaped” shall be substituted ;
- (iii) after S. No. 2, and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“2A	7103	Precious stones (other than diamonds), ungraded precious stones (other than diamonds)”
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- (iv) in S. No. 3, for the entry in column (3), the entry, “Synthetic or reconstructed semi-precious stones, unworked or simply sawn or roughly shaped” shall be substituted ;
- (v) after S. No. 3, and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“4	7104	Synthetic or reconstructed precious stones”
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2. The notification shall come into force on the 25th January 2018.

By order and in the name of the Governor of Maharashtra,

R. D. BHAGAT,  
Deputy Secretary to Government.

**Note.**—The principal notification was published in the *Maharashtra Government Gazette*, Extra-ordinary No. IV-B 183 dated the 29th June 2017, *vide* Government Notification, Finance Department Notification No. MGST-1017/C. R.-104/Taxation-1 [Notification No. 1/2017 – State Tax (Rate)], dated the 29th June 2017, and was last amended by Finance Department Notification No. MGST-1017/C.R.-202(a)/Taxation-1 [Notification No. 41/2017-State Tax (Rate)], dated the 14th November 2017 published in the *Maharashtra Government Gazette*, Extra-ordinary Part-IV-B No. 374 dated the 14th November 2017.

**FINANCE DEPARTMENT**

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,  
Mumbai 400 032, dated the 25th January 2018.

**NOTIFICATION**

Notification No.7/2018-State Tax (Rate).

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1018/C.R.16(2)/Taxation-1.—In exercise of the powers conferred by sub-sections (1) and (3) of section 11 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on the recommendations of the Council, hereby makes the following further amendments in the Government Notification of the Finance Department No. MGST-1017/C. R.-103(1)/Taxation-1 [Notification No. 2/2017 – State Tax (Rate)], dated the 29th June 2017, dated the 29th June 2017, published in the *Maharashtra Government Gazette*, Extraordinary, Part IV-B dated the 29th June 2017, namely :—

In the said notification,—

(1) in the Schedule,

(i) in S. No. 102, for the entry in column (3), the entry “Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [other than rice-bran]”, shall be substituted ;

(ii) for S. No. 102A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“102A	2302	De-oiled rice bran
102B	2306	Cotton seed oil cake”;

(iii) against S. No. 136A, in column (2), for the entry, the entry “7117” shall be substituted;

(iv) in S. No. 137, in column (3), after the words “used in agriculture, horticulture or forestry” the words, “other than ghamella”, shall be added ;

(v) in S. No. 148, for the entry in column (3), for the entry against item number (v), the entry “Vibhuti”, shall be substituted ;

(vi) after S. No. 150 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“151	Any chapter	Parts for manufacture of hearing aids”;
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2. The notification shall come into force on the 25th January, 2018.

By order and in the name of the Governor of Maharashtra,

**R. D. BHAGAT,**  
Deputy Secretary to Government.

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*Note.*—The principal notification was published in the *Maharashtra Government Gazette*, Extraordinary (Part) No. IV-B 182, dated the 29th June 2017, *vide* Government Notification, Finance Department Notification No. MGST. 1017/C. R.-103(1)/Taxation-1 [Notification No. 2/2017 – State Tax (Rate)], dated the 29th June, 2017, and was last amended by Finance Department Notification No. MGST. 1017/C.R.-202(b)/Taxation-1 [Notification No. 42/2017-State Tax (Rate)], dated the 14th November, 2017 published in the *Maharashtra Government Gazette*, Extraordinary Part-IV-B No. 374, dated the 14th November, 2017.

**FINANCE DEPARTMENT**

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,  
Mumbai 400 032, dated the 25th January 2018.

**NOTIFICATION**

Notification No. 8/2018-State Tax (Rate).

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GIST.1018/C.R.16(3)/Taxation-1.—In exercise of the powers conferred by sub-section (1) of section 11 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the state tax on intra-state supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, Sub-heading, Heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as are given in corresponding entry in column (2), from so much tax as specified in Schedule IV of Notification No. 1/2017 -State Tax (Rate), as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4), of the said Table, on the value that represent margin of the supplier, on supply of such goods.

*Table*

Sr. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1.	8703	Old and used, petrol Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity of 1200 cc. or more and of length of 4000 mm. or more.  <i>Explanation.</i> — For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made thereunder.	9%
2.	8703	Old and used, diesel driven motor vehicles of engine capacity of 1500 cc. or more and of length of 4000 mm.  <i>Explanation.</i> — For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made thereunder.	9%



Sr. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
3	8703	Old and used motor vehicles of engine capacity exceeding 1500 cc, popularly known as Sports Utility Vehicles (SUVs) including utility vehicles.  <i>Explanation.</i> —For the purposes of this entry, SUV includes a motor vehicle of length exceeding 4000 mm and having ground clearance of 170 mm. and above.	9%
4	87	All Old and used Vehicles other than those mentioned from S. No. 1 to S.No.3	6%

*Explanation.*—For the purposes of this notification,—

(i) in case of a registered person who has claimed depreciation under section 32 of the Income-Tax Act, 1961 (43 of 1961) on the said goods, the value that represents the margin of the supplier shall be the difference between the consideration received for supply of such goods and the depreciated value of such goods on the date of supply, and where the margin of such supply is negative, it shall be ignored ; and

(ii) in any other case, the value that represents the margin of supplier shall be, the difference between the selling price and the purchase price and where such margin is negative, it shall be ignored.

2. This notification shall not apply, if the supplier of such goods has availed input tax credit as defined in clause (63) of section 2 of the Maharashtra Goods and Services Tax Act, 2017, CENVAT as defined in CENVAT Credit Rules, 2004 or the input tax credit of Value Added Tax or any other taxes paid, on such goods.

3. This notification shall come into force with effect from the 25th January, 2018.

By order and in the name of the Governor of Maharashtra,

R. D. BHAGAT,  
Deputy Secretary to Government.

**FINANCE DEPARTMENT**

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,  
Mumbai 400 032, dated the 25th January 2018.

**NOTIFICATION**

Notification No. 9/2018-State Tax (Rate).

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1018/C.R.16(4)/Taxation-1.- In exercise of the powers conferred by sub-section (1) of section 11 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereafter in this notification referred to as “the said Act”) read with sub-section (3) of section 11 of the said Act, the Government of Maharashtra, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, makes the following amendments in the Government Notification of the Finance Department No. MGST/C.R.-202(e)/Taxation-1 [Notification No. 45/2017- State Tax (Rate)], dated the 14th November, 2017, published in the *Maharashtra Government Gazette*, Extra-ordinary, Part IV-B, No. 374, dated the 14th November, 2017, namely :—

In the said notification, —

(1) in the Table, —

(a) against serial number 1,—

(i) in column (2), for the entry, the following entry shall be substituted, namely :—

“Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital”;

(ii) in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted ;

(b) against serial numbers 2 and 4, in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted.

(2) after the Table, the existing *Explanation* shall be numbered as *Explanation 1* thereof and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely:—

“*Explanation 2.*— For the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 51/96- Customs, dated the 23rd July, 1996, published in the *Gazette of India*, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 303(E), dated the 23rd July, 1996 and is applicable with effect from the 15th November, 2017.”.

By order and in the name of the Governor of Maharashtra,

R. D. BHAGAT,

Deputy Secretary to Government.

*Note.*—The principal notification was published in the *Maharashtra Government Gazette*, Extra-ordinary No. IV-B 182, dated the 29th June 2017, *vide* Government Notification, Finance Department Notification No. MGST-1017/C.R.-202(e)/Taxation-1 [Notification No. 45/2017 – State Tax (Rate)], dated the 14th November, 2017.